

REVENUE DEPARTMENT[701]

Adopted and Filed

Pursuant to the authority of Iowa Code sections 421.14 and 422.68, the Department of Revenue hereby amends Chapter 6, “Organization, Public Inspection,” rescinds Chapter 7, “Practice and Procedure Before the Department of Revenue,” and adopts a new Chapter 7 with the same title, and amends Chapter 8, “Forms and Communications,” Chapter 11, “Administration,” Chapter 12, “Filing Returns, Payment of Tax, Penalty and Interest,” Chapter 38, “Administration,” Chapter 40, “Determination of Net Income,” Chapter 42, “Adjustments to Computed Tax and Tax Credits,” Chapter 43, “Assessments and Refunds,” Chapter 51, “Administration,” Chapter 52, “Filing Returns, Payment of Tax, Penalty and Interest, and Tax Credits,” Chapter 54, “Allocation and Apportionment,” Chapter 57, “Administration,” Chapter 59, “Determination of Net Income,” Chapter 67, “Administration,” Chapter 68, “Motor Fuel and Undyed Special Fuel,” Chapter 70, “Replacement Tax and Statewide Property Tax,” Chapter 81, “Administration,” Chapter 84, “Unfair Cigarette Sales,” Chapter 85, “Tobacco Master Settlement Agreement,” Chapter 86, “Inheritance Tax,” Chapter 89, “Fiduciary Income Tax,” Chapter 103, “State-Imposed and Locally Imposed Hotel and Motel Taxes—Administration,” and Chapter 104, “Hotel and Motel—Filing Returns, Payment of Tax, Penalty, and Interest,” Iowa Administrative Code.

Notice of Intended Action was published in IAB Vol. XXXIV; No. 24, p. 1554, on May 30, 2012, as **ARC 0145C**.

Item 4 rescinds existing Chapter 7 and adopts a new Chapter 7 in which obsolete rules regarding proceedings before the Department of Revenue that commenced prior to July 1, 1999, have been omitted and in which the remaining rules have been reorganized.

Items 1 through 3 and 5 through 44 amend various rules and subrules to correct cross references related to new Chapter 7.

There have been no substantive changes to the amendments published under Notice of Intended Action. However, an addition was made to the introductory paragraph of rule 701—7.8(17A) to reflect the mailing address for the clerk of the hearings section. The introductory paragraph now reads as follows:

“701—7.8(17A) Protest. Any person wishing to contest an assessment, denial of refund claim, or any other department action, except licensing, which may culminate in a contested case proceeding shall file a protest, in writing, with the department within the time prescribed by the applicable statute or rule for filing notice of application to the director for a hearing. The protest must either be delivered to the department by electronic means or by United States Postal Service or a common carrier, by ordinary, certified, or registered mail, directed to the attention of the clerk of the hearings section at P.O. Box 10472, Des Moines, Iowa 50306, or be personally delivered to the clerk of the hearings section or served on the clerk of the hearings section by personal service during business hours. For the purpose of mailing, a protest is considered filed on the date of the postmark. If a postmark date is not present on the mailed article, then the date of receipt of protest will be considered the date of mailing. Any document, including a protest, is considered filed on the date personal service or personal delivery to the office of the clerk of the hearings section for the department is made. See Iowa Code section 622.105 for the evidence necessary to establish proof of mailing.”

After analysis and review of this rule making, no adverse impact on jobs has been found.

These amendments are intended to implement Iowa Code chapter 17A.

These amendments will become effective September 12, 2012, after filing with the Administrative Rules Coordinator and publication in the Iowa Administrative Bulletin.

EDITOR'S NOTE: Pursuant to recommendation of the Administrative Rules Review Committee published in the Iowa Administrative Bulletin, September 10, 1986, the text of these amendments [adopt Ch 7; amend Chs 6, 8, 11, 12, 38, 40, 42, 43, 51, 52, 54, 57, 59, 67, 68, 70, 81, 84 to 86, 89, 103, 104] is being omitted. With the exception of the change noted above, these amendments are identical to those published under Notice as **ARC 0145C**, IAB 5/30/12.

[Filed 7/18/12, effective 9/12/12]

[Published 8/8/12]

[For replacement pages for IAC, see IAC Supplement 8/8/12.]